

EXHIBIT A



Entered on Docket
May 19, 2008

A handwritten signature in black ink, appearing to read "Linda Riegle".

Hon. Linda B. Riegle
United States Bankruptcy Judge

LEWIS AND ROCA LLP
3993 Howard Hughes Parkway, Suite 600
Las Vegas, NV 89169-5996
Facsimile (702) 949-8321
Telephone (702) 949-8320
Susan M. Freeman AZ State Bar No. 004199
Email: sfreeman@lrlaw.com
Rob Charles NV State Bar No. 006593
Email: rcharles@lrlaw.com
John Hinderaker AZ State Bar No. 018024
Email: jhinderaker@lrlaw.com
Attorneys for USACM Liquidating Trust

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA**

In re:
USA Commercial Mortgage Company,
USA Capital Realty Advisors, LLC,
USA Capital Diversified Trust Deed Fund, LLC,
USA Capital First Trust Deed Fund, LLC,¹
USA Securities, LLC,² Debtors.

Case No. BK-S-06-10725-LBR
Case No. BK-S-06-10726-LBR
Case No. BK-S-06-10727-LBR
Case No. BK-S-06-10728-LBR¹
Case No. BK-S-06-10729-LBR²

CHAPTER 11

Jointly Administered Under Case No. BK-S-06-10725 LBR

**Order Sustaining Objection to Proof of
Claim Filed by Blair E. and Barbara K.
Roach**

Hearing Date: October 15, 2007
Time: 9:30 a.m.

Affects:

- All Debtors
- USA Commercial Mortgage Company
- USA Capital Realty Advisors, LLC
- USA Capital Diversified Trust Deed Fund, LLC
- USA Capital First Trust Deed Fund, LLC
- USA Securities, LLC

¹ This bankruptcy case was closed on October 12, 2007.

² This bankruptcy case was closed on December 26, 2007.

Pending before the Court is the Objection of the USACM Liquidating Trust (the "USACM Trust") to Proof of Claim No. 10725-02294 filed by Blair E. Roach and Barbara K. Roach asserting priority status (the "Objection") [DE 4691]. No response to the objection was filed. This matter came before the Court for hearing on October 15, 2007. No opposition was raised at the hearing. The Objection seeks to reclassify the claim as a general unsecured claim. Good cause appearing,

IT IS ORDERED:

- Sustaining the Objection as it applies to Proof of Claim No. 10725-02294; and
- Reclassifying Proof of Claim No. 10725-02294 as a general unsecured claim.

#

PREPARED AND SUBMITTED:

LEWIS AND ROCA LLP

By: /s/ RC (#0006593)

Susan M. Freeman

Rob Charles

John Hinderaker

Attorneys for USACM Liquidating Trust

1 CERTIFICATION OF COUNSEL PURSUANT TO LOCAL RULE 9021
2

3 In accordance with Local Rule 9021, the undersigned certifies:
4

- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- The Court waived the requirements of approval under LR 9021.
 - No parties appeared or filed written objections, and there is no trustee appointed in the case.
 - No opposition was filed to the motion and no other party or counsel appeared at the hearing.
 - I have delivered a copy of this proposed order to all attorneys and unrepresented parties who have appeared at the hearing, and any trustee appointed in the case, and each has approved or disapproved the order, or failed to respond, as indicated below:

LEWIS AND ROCA LLP

By: /s/ RC (#0006593)
Susan M. Freeman
Rob Charles
John Hinderaker
Attorneys for USACM Liquidating Trust